



Form CT-1120CU

Combined Unitary Corporation
Business Tax Return

2017
(Rev. 12/17)

Enter Income Year Beginning - and Ending - For DRS Use Only -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Name of Connecticut designated taxable member Connecticut Tax Registration Number

Number and street PO Box Federal Employer ID Number (FEIN)

City, town, or post office State ZIP code

Check All Applicable Boxes: 1. **Address change**

2. Unitary return status: **Initial return** **Final** **Short period** **Amended**

3. Is any member exchanging R & D tax credits? **Yes** (File Form CT-1120 XCH separately.)
 If Yes, enter the amount of credit refund requested: .00

4. Did the unitary group annualize its estimated tax payments? **Yes** (Attach Form CT-1120I.) **No**

5. Filing Method: **Water's Edge** (Default) **Affiliated Group** (Election) **Worldwide** (Election)
 See instructions.

Part III – Computation of Amount Payable - Complete Part I, Part II, and Schedule KU before completing Part III.

1. Combined Unitary Tax: Enter amount from Part I, Line 9, <i>Combined Group Total</i> column.	1.	<input type="text"/>	.00
2. Combined Unitary Tax Credits: Enter amount from Part II, Line 8.	2.	<input type="text"/>	.00
3. Balance of tax payable: Subtract Line 2 from Line 1.	3.	<input type="text"/>	.00
4a. Amount paid with Form CT-1120 EXT.	4a.	<input type="text"/>	.00
4b. Amount paid with Forms CT-1120 ESA, ESB, ESC, and ESD.	4b.	<input type="text"/>	.00
4c. Overpayment from prior year.	4c.	<input type="text"/>	.00
4. Tax payments: Add Lines 4a, 4b, and 4c.	4.	<input type="text"/>	.00
5. Balance of tax due (overpaid): Subtract Line 4 from Line 3.	5.	<input type="text"/>	.00
6a. Penalty	6a.	<input type="text"/>	.00
6b. Interest	6b.	<input type="text"/>	.00
6c. Form CT-1120I Interest	6c.	<input type="text"/>	.00
6. Total penalty and interest: Enter the total of Lines 6a, 6b, and Line 6c.	6.	<input type="text"/>	.00
7a. Amount to be credited to 2018 estimated tax	7a.	<input type="text"/>	.00
7b. Amount to be refunded	7b.	<input type="text"/>	.00
<i>For a faster refund, choose Direct Deposit by completing Lines 7c through 7e.</i>			
	7c.	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
7d. Routing number <input type="text"/>	7e. Account number <input type="text"/>		
7f. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/> Yes	7g. Bank name <input type="text"/>		
8. Total to be credited or refunded: Enter the total of Line 7a and Line 7b.	8.	<input type="text"/>	.00
9. Balance due with this return: Add Line 5 and Line 6.	9.	<input type="text"/>	.00



--	--	--	--	--	--	--	--	--	--	--	--	--	--

PART I – Combined group total tax

	Corporation name:	Taxable Member #:	Taxable Member #:	Taxable Member #:
Combined Group Total				
1. Tax on combined group net income from Form CT-1120CU-NI, Part III, Line 14. ....				.00
2. Tax on combined group minimum tax base from Form CT-1120CU-MTB, Line 14.....				.00
3. Enter the larger of Line 1 or Line 2. If greater than \$2,500,000, complete Form CT-1120CU-NCB. ....				.00
4. Aggregate maximum tax: If Line 3 exceeds \$2,500,000, enter the amount from Form CT-1120CU-NCB, Part III, Line 5. Otherwise, enter zero ("0"). ....				.00
5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3 or Line 4. ....				.00

On Lines 6a, 6b, and 6c, enter each taxable member's share of amount shown on Line 5, as applicable:

6a. If amount on Line 5 is based on combined group net income from Line 1, enter the corresponding amounts in each column as reported on Form CT-1120CU-NI, Part III, Line 13. Otherwise leave Line 6a blank. ....		.00	.00	.00
6b. If amount on Line 5 is based on combined group minimum tax base from Line 2, enter the corresponding amounts in each column as reported on Form CT-1120CU-MTB, Line 10 (or Line 12, if applicable). Otherwise leave Line 6b blank. ....		.00	.00	.00
6c. If amount on Line 5 is based on the aggregate maximum tax from Line 4, enter the corresponding amounts in each column as reported on Form CT-1120CU-NCB, Part III, Line 9. Otherwise leave Line 6c blank. ....		.00	.00	.00
7. Surtax: Multiply each applicable column on Line 6a, Line 6b, or Line 6c, by 20% (.20). If the amount in any column is \$250 or less, enter zero ("0"). Enter the total of all columns on Line 7 in <i>Combined Group Total</i> column. ....		.00	.00	.00
8. Recapture of tax credits: Enter the total of all columns on Line 8 in <i>Combined Group Total</i> column. ....		.00	.00	.00
9. Total tax: Add Lines 6a, 6b, or 6c, and Lines 7 and 8. Enter the amount in each column on Part II, Line 1, and enter the total of all columns on Line 9 in <i>Combined Group Total</i> column. Enter the Combined Group Total on Part III, Line 1. ....		.00	.00	.00



--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

PART II – Combined Group unitary tax credit computation.

Corporation name:

- Enter each member's separate tax liability as reported on Part I, Line 9.
- Enter the lesser of Line 1 multiplied by 50.01% (.5001) or Line 1 minus \$250. If negative, enter zero ("0").
- Tax credits applied. Do not exceed the amount reported on Line 2 in any column.
- Subtract Line 3 from Line 1.
- Enter the lesser of Line 1 multiplied by 9.99% (.0999) or or Line 4 minus \$250. If negative, enter zero ("0").
- Excess credit utilization. Do not exceed the amount reported on Line 5 in any column.
- Add Line 3 and Line 6 in each column.
- Combined unitary tax credits:** Add the amounts in each column on Line 7 and enter the total here and on Part III, Line 2. ▶

	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
1. Enter each member's separate tax liability as reported on Part I, Line 9. ....	.00	.00	.00	.00
2. Enter the lesser of Line 1 multiplied by 50.01% (.5001) or Line 1 minus \$250. If negative, enter zero ("0"). ....	.00	.00	.00	.00
3. Tax credits applied. Do not exceed the amount reported on Line 2 in any column. ....	.00	.00	.00	.00
4. Subtract Line 3 from Line 1. ....	.00	.00	.00	.00
5. Enter the lesser of Line 1 multiplied by 9.99% (.0999) or or Line 4 minus \$250. If negative, enter zero ("0"). ....	.00	.00	.00	.00
6. Excess credit utilization. Do not exceed the amount reported on Line 5 in any column. ....	.00	.00	.00	.00
7. Add Line 3 and Line 6 in each column. ....	.00	.00	.00	.00
8. Combined unitary tax credits: Add the amounts in each column on Line 7 and enter the total here and on Part III, Line 2. ▶	.00			

Combined Unitary Group Net Operating Loss Summary

- Total apportioned net operating loss applied by combined unitary group members in 2017 from Form CT-1120CU-NI, Part III, Line 11. 1. ▶ .00
- Total apportioned net operating loss carryover available for use in 2018 by all combined unitary group members. 2. ▶ .00

DECLARATION: I declare under the penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<p>Sign Here</p> <p>Keep a copy of this return for your records.</p>	Corporate officer's name (print)	Corporate officer's signature	Date (MMDDYYYY)	
	Title	Telephone number	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY)	
	Firm's name and address		Firm's FEIN	Telephone number



--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Schedule KU - Combined Unitary Tax Credits

Attach 2017 Form CT-1120K for each member claiming, using, or sharing a business tax credit and enter the combined credit totals.

		Column A Carryback Amount	Column B Amount Applied	Column C Carryforward Amount
Tax Credits With Carryback Provisions				
1. Neighborhood Assistance	1. ▶	.00 ▶	.00	
2. Housing Program Contribution	2. ▶	.00 ▶	.00	
Tax Credits Without Carryback or Carryforward Provisions				
3. Apprenticeship Training	3.		.00	
4. Manufacturing Facility Credit for Facilities located in a Targeted Investment Community/Enterprise Zone	4.		.00	
5. Machinery and Equipment	5.		.00	
6. Service Facility	6.		.00	
7. <i>Reserved</i>	7.			
8. Film Production	8.		.00	
9. Digital Animation	9.		.00	
10. Film Production Infrastructure	10.		.00	
Tax Credits With Carryforward Provisions				
11. Housing Program Contribution	11.		.00 ▶	.00
12. Research and Experimental Expenditures	12.		.00 ▶	.00
13. Research and Development	13.		.00 ▶	.00
14. Fixed Capital Investment	14.		.00 ▶	.00
15. Human Capital Investment	15.		.00 ▶	.00
16. Insurance Reinvestment Fund	16.		.00 ▶	.00
17. Small Business Administration Guaranty Fee	17.		.00 ▶	.00
18. Historic Homes Rehabilitation	18.		.00 ▶	.00
19. Donation of Land	19.		.00 ▶	.00
20. Historic Structures Rehabilitation	20.		.00 ▶	.00
21. Historic Preservation	21.		.00 ▶	.00
22. Urban and Industrial Site Reinvestment	22.		.00 ▶	.00
23. Green Buildings	23.		.00 ▶	.00
24. Historic Rehabilitation	24.		.00 ▶	.00
25. Electronic Data Processing Equipment Property Tax Credit	25.		.00 ▶	.00
26. Add the amounts in Column A, Column B, and Column C.	26. ▶	.00 ▶	.00 ▶	.00